

## Memorandum

AEC Agenda Item IV.  
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To : AEC Members

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Subject : Information on College and University Course Offerings in the Subject Area of Cultural Awareness

At the February 2011 Accounting Education Committee (AEC) meeting, members discussed the subcommittee's proposal for the 20 units of accounting study required for CPA licensure beginning January 1, 2014. One element of the proposal was to allow, under the subject area of "other academic work relevant to accounting and business," a maximum of three units in the area of language.

Members agreed with the subcommittee's recommendation to include language in the definition of "other academic work relevant to accounting and business" but suggested that coursework in cultural awareness may be equally important due to the continued globalization of the profession. Members came to a general agreement that cultural awareness is vital to business interactions and therefore, the proposal should be amended to include a maximum of three units in language or cultural or ethnic studies.

The purpose of this memorandum is to provide members with requested information regarding the cultural and ethnic course offerings at colleges and universities. Staff reviewed the department and course descriptions in the area of cultural studies at the following five colleges: California State Polytechnic University, Pomona; California State University, San Bernardino; University of Southern California; University of California, Berkeley; and Taft College (a small community college near Bakersfield).

Staff began by reviewing the college and university catalogs to identify academic departments and programs with subject area descriptions containing aspects of cultural awareness and found an emphasis in departments such as Sociology, Foreign Language, Ethnic Studies, International Relations, Gender Studies, and Religious Studies. A summary of the departmental descriptions from each college or university are listed in **Attachment 1**.

Staff then refocused the research to identify upper division courses with the words "cultural" or "ethnic" in the course title regardless of the department in which the course was offered and found courses in departments such as Anthropology, Art,

## College and University Course Offerings in Cultural Awareness

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Art History, Comparative Literature, Geography, Kinesiology, and Psychology. The course examples provided in **Attachment 2** are not separated by college or university as the findings were quite similar and would be duplicative.

Based on members' discussion at the February 2011 meeting, staff understood that the coursework should provide students with an understanding of the current culture of a population or geographical area and not necessarily the psychological theory behind that culture. In reviewing the sampling of course descriptions listed in **Attachment 2** it appears that even though "culture" or "cultural" appears in the course title or description the content may not meet members' intention.

Keeping in mind the California Board of Accountancy's transcript review process, in which staff look for specified departments or key terms in a course title to determine its acceptability, members may wish to consider how the regulatory language should be crafted. For example, the regulatory language can be as simple as stating three units in cultural or ethnic studies. In this case any course with "culture", "cultural" or "ethnic" in the title would be acceptable, and quite possibly go well beyond the scope of members' original intentions. Alternatively, the regulatory language could designate the acceptable academic departments such as Ethnic or Gender studies where the three units may be completed rather than use the blanket terms of cultural or ethnic studies. There is validity in both options with the main difference being the breadth of course options.

Based on members' discussions and agreements staff will incorporate the requirement into the draft regulatory language.

## **Academic Departments with a Focus on Cultural Studies**

### **California Polytechnic University, Pomona**

#### **Ethnic and Women's Studies Department**

The Ethnic and Women's Studies Department promotes interdisciplinary study, research, learning, and teaching about the many groups of people in society who are socially and/or self identified through the constructs of ethnicity, culture, class, race, religion, nationality, affectional/sexual orientation and gender. The department gives central consideration to topics of advocacy, aesthetic expression, culture, diversity, history, identity, ideology, power, public policy, social organization, stratification, and worldview, and to the processes by which students can become personally and professionally engaged with them.

Understanding the intersections, practice and effects of class, ethnicity, gender, nationality, race, religion, and sex is imperative for learning to live in a modern, multicultural, diversified society. The department prepares students to manage, nurture and shape such a society, through critical understanding, leadership and responsible action.

#### **Sociology Department**

Sociology is concerned with the study of human societies and as such touches on most spheres of human behavior. At Cal Poly, Sociology majors study a variety of subject areas including criminology and juvenile delinquency, the family and religious and political institutions, ethnic relations and minority communities, social organization and stratification, population dynamics and gerontology. The Sociology major is designed to provide a substantial foundation in theoretical and methodological applications to the above content areas. In addition to a solid introduction to these areas, students receive specific training in survey research and statistical analysis, and in the many practical applications of sociological theory.

### **California State University, San Bernardino**

#### **Sociology Department**

The Department of Sociology provides a rigorous and academically challenging program of study that allows students to develop intellectually, socially, and professionally. We offer courses that analyze society from broad institutional and global perspectives as well as courses that examine individuals and groups as they interact with others in the course of their daily lives. Also, our courses prepare students to value and understand the research process and how research-based knowledge can be applied to help improve the quality of people's lives. The department of sociology offers several programs to train students to pursue graduate studies in the social sciences and/or encourage students to apply their skills in social organizations. We also support the women's studies program within the College Social and Behavioral Sciences.

## **University of Southern California**

### **East Asian Languages and Cultures**

East Asian Languages and Cultures offers undergraduate, master's and doctoral programs in Chinese, Japanese and Korean studies, and a progressive degree in East Asian Languages and Cultures. The department fosters original approaches in East Asian studies. With an emphasis on interdisciplinary and innovative research, the program provides students with systematic training in East Asian languages, literatures and cultures. The faculty is committed to intra-regional and interdisciplinary studies of East Asia, which includes critical interaction among the cultures of China, Japan and Korea, as well as integration of modern and pre-modern studies. The department engages the arts, languages, linguistics, literatures, histories, media, religions, visual and material cultures of East Asia.

### **Gender Studies**

The Gender Studies Program explores, across disciplines and cultures, the changing roles, functions and images of women and men from feminist perspectives. The undergraduate major focuses on the evidence and argument about what the places of women and men are in culture and what they should be.

### **International Relations**

The School of International Relations (SIR) offers a B.A. in international relations; a B.A. in international relations (global business); a B.A. in Middle East Studies; a progressive degree in international relations; a dual M.A. in international relations/Juris Doctor offered with the USC Gould School of Law; a dual M.A. in international relations/Master of Planning and a dual M.A. in international relations/Master of Public Administration offered with the School of Policy, Planning, and Development; a Master of Public Diplomacy; and a Ph.D. in politics and international relations offered with the Political Science Department. The SIR also offers minors in global communication, international relations, international policy and management, international urban development, and Middle East studies. Programs are flexible, allowing students to gain a broad background in international studies and, at the same time, to specialize in a particular area.

### **Religion**

The School of Religion offers undergraduate courses in biblical studies; ancient near eastern religion, east and south Asian religions, including Hinduism, Buddhism and Taoism; religions in Latin America; contemporary North American religions; the histories of Judaism, Christianity and Islam; the sociology of religion; religion and gender; and topics in religious ethics. Courses are designed to facilitate a critical and comparative understanding of religious traditions in the light of the most current scholarship.

## **University of California, Berkeley**

### **Asian Studies**

The undergraduate group major in Asian studies is a rigorous but flexible interdisciplinary program designed to assist students to take advantage of the rich course offerings in the Asian field campus wide in a way that is not available through

departments. Each student's program is coordinated to assure deeper knowledge of Chinese or Japanese culture and language and also a broad range of inter-area and interdisciplinary perspectives.

### **Celtic Studies**

The program in Celtic studies is designed to give students both a broad understanding of the place of Celtic languages and cultures in the world and a firm grounding in one or more of the Celtic languages. In addition to at least three semesters of language study and the other major requirements, students will be required to organize their studies with reference to one other methodological or disciplinary area chosen from anthropology, art history, comparative literature, linguistics, history, rhetoric, Scandinavian, or another language and literature.

### **Chicano Studies**

The Chicano studies major offers an interdisciplinary curriculum of academic study that critically examines the historical and contemporary experiences of people of Mexican descent in the context of American society and institutions. Moreover, in light of continuous immigration from Mexico, and now Central America, the Chicano studies major curriculum includes the study of particular aspects of Mexican history, culture and politics as they bear upon the Chicano community, past and present. Emphasis is given in the major to the student developing a broad knowledge of the Chicano experience. Thus, the major stresses the analysis of the interrelationships in the historical background, cultural patterns, and artistic expression of the Chicano community in order to acquire a well-rounded, in-depth understanding of the contemporary interface between Chicanos and American society.

### **East Asian Languages and Cultures**

The Department of East Asian Languages and Cultures offers undergraduate majors in the languages and cultures of China and Japan, minors in Chinese, Japanese, Korean, and Buddhism, and honors programs, all of which introduce the vast and variegated literary, artistic, philosophical, and cultural legacies of East Asia and their transformations in modernity. The courses of study are designed to train students in the humanistic investigation of major East Asian traditions, through a curriculum that centers on the acquisition of the modern and classical forms of the languages, the informed and engaged reading of a wide variety of East Asian texts in their historical and cultural contexts, and the development of effective writing skills and critical thinking.

### **Ethnic Studies**

The group major in ethnic studies provides a core curriculum designed to develop a comparative and multidisciplinary understanding of the experiences and communities of African Americans, Asian Americans, Chicanos, and Native Americans. Students majoring in ethnic studies study the history, culture, politics, and sociology of Third World communities in the United States within the general context of American society and institutions. Thus, they pursue knowledge vital for a critical understanding of contemporary society and for social changes to improve the lives and communities of racial minorities. Ethnic studies majors also prepare themselves for advanced graduate study in either academic or professional fields.

### **Gender and Women's Studies**

The Department of Gender and Women's Studies offers interdisciplinary perspectives on the formation of gender and its intersections with other relations of power, such as sexuality, race, class, nationality, religion, and age. Questions are addressed within the context of a transnational world and from perspectives as diverse as history, sociology, literary and cultural studies, postcolonial theory, science, new technology, and art.

### **Middle Eastern Studies**

Since 1981, the interdisciplinary major in Middle Eastern Studies (MES) has provided Berkeley students with the opportunity to study a region of great historical and cultural importance whose political, economic, and social development is closely linked to that of our own society. The MES major covers the Arab world, Turkey, Iran, and Israel, intertwining history and culture, geography and ecology, politics and economics, with an emphasis on the modern and contemporary Middle East.

### **Religious Studies**

The religious studies major provides opportunities for securing a broad background in the liberal arts while at the same time allowing for a focus on a thematic concern or a particular religious tradition. It views religion from a global perspective and combines aspects of the humanities and the social sciences. The major is open to anyone interested in the symbolic and mythic dimensions of world cultures, the ethical aspects of human societies, and existential issues. It is not restricted to those who have a religious background or are pursuing a religious vocation. Members of the major will be challenged to view religion multiculturally and from critical as well as appreciative perspectives.

### **Taft College**

#### **Arts and Humanities**

These courses emphasize the study of cultural activities and artistic expressions of human beings. Students will develop an awareness of the ways in which people throughout the ages and in different cultures have responded to themselves and the world around them in artistic and cultural creation. Students will develop aesthetic understanding and an ability to make value judgments.

#### **Social and Behavioral Sciences**

These courses allow students to gain a basic knowledge of the cultural and social organizations in which they exist as well as the behavior and social organizations of other human societies. Students will develop an understanding of the perspectives and methods of the social and behavioral sciences.

## **Sampling of Courses with Culture/Cultural in the Course Title**

### **Anthropology 397: Cultural Resource Management**

Philosophical and practical aspects of cultural resource management. History and current status of laws and procedures affecting the protection, evaluation, and management of prehistoric, historic, ethnographic, and other cultural resources, with particular emphasis on California.

### **Anthropology 470: Globalization and Culture**

An examination and evaluation of the various theories that have been proposed to explain societal change using actual case study materials.

### **Anthropology 330: Cross-Cultural Child-Rearing Practices**

Crosscultural examination of child-rearing practices from the perspective of major anthropological theories of personality formation and its relationship with culture.

### **Art 496: Social and Cultural Frameworks**

A study of the historical and contemporary contexts for art and how they relate to current art education methods and curriculum. Issues of diversity, ethnicity, gender and environment will be included.

### **Art History 477: Studies in Visual and Material Culture**

In-depth exploration of selected topics in visual and material culture.

### **College of Arts and Letters 482: International Destination and the United States: Cross-Cultural Analysis**

Examination of critical areas of U.S. and international cultures that provide insights and understanding of the comparative differences of these two civilizations; historical and contemporary differences.

### **Comparative Literature 303: Globalization: Culture, Change, Resistance**

Cultural dimensions of issues in globalization: migration, diaspora, terrorism, communications, climate change, collectives, production and technology, money and exchange.

### **Geography 310: Cultural Geography**

An introduction to the breadth, depth and methods of cultural geography through an examination of three themes: human-environment relationships; landscape; and place. The three themes are explored through the scholarship of selected distinguished cultural geographers.

### **Geography 1520: Cultural Geography**

This is a study of the basic cultural elements of geography that places special emphasis on population, settlement pattern, land use, cultural worlds and their patterns of distribution.

**Kinesiology: 450 Socio-Cultural Perspectives of Physical Activity**

Contemporary physical activity, sport, physical education, and exercise are investigated as they shape American culture. Emphasizes theoretical and applied approaches to addressing such important issues as race, gender, sexuality, disability, social class and their relationship to sport and physical activity.

**Psychology 325: Multicultural Psychology**

Psychological theory and research applied to multicultural issues, primarily within the United States. Theory and research from Psychology, Anthropology, Sociology, Ethnic and Gender Studies, Political Science, U.S. History, and Communication. Community responses to contemporary issues.